

HOUSE No. 2273

By Miss Reinstein of Revere, petition of Kathi-Anne Reinstein for legislation to provide for voluntary contributions to the Fallen Firefighter Memorial Fund and the Law Enforcement Memorial Fund on income tax returns. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO FIREFIGHTER AND POLICE MEMORIAL FUND.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 62 is hereby amended by adding the following new
2 section:

3 Section 6J. Massachusetts Fallen Firefighter and Police
4 Memorial

5 Section 6J. Every individual who files a separate return may
6 voluntarily contribute one dollar to be paid over to the Massachu-
7 setts Fallen Firefighter Memorial Fund, Inc. and Massachusetts
8 Law Enforcement Memorial Fund. Proceeds to be divided equally
9 between each fund. In the case of a joint return by husband and
10 wife, each spouse may voluntarily contribute one dollar to said
11 fund. A credit in the full amount of any contribution under this
12 section shall be allowed against the tax imposed by this chapter;
13 provided, that for any such return no such credit shall exceed the
14 income tax liability for any taxable year. A contribution made
15 under this section may be made with respect to any taxable year at
16 the time of filing the return of the tax imposed by this chapter for
17 such taxable year; provided, however, that the commissioner shall
18 prescribe the manner in which such contribution shall be made on
19 the face of the return required by section five of chapter sixty
20 two C.

21 The provisions of this section shall apply only to residents
22 required to file a return under this chapter.

23 For purposes of this section the words “income tax liability for
24 any taxable year” shall mean the amount of tax imposed by this
25 chapter reduced by the sum of the credits allowed by clause (a) of
26 section six.